

against the real Al Qaeda threat and finally defeat those who attacked America 7 years ago.

It is long past time to clearly define our interests in Iraq. It is not in our interest to intervene in an internal power struggle among Shi'a factions. It is not in our interest to back one side or the other, or get caught in the cross fire of a Sunni-Shi'a civil war. It is in our interest to start to leave Iraq without leaving chaos behind.

Even if we could keep 140,000 troops in Iraq, they will not be the deciding factor in preventing chaos. Instead, we need to focus all our remaining energy and initiative on achieving what virtually everyone agrees is the key to stability in Iraq: a political power sharing agreement among its warring factions. I remain convinced that the only path to such a settlement is through a decentralized, federal Iraq that brings resources and responsibility down to the local and regional levels.

We need a diplomatic surge to get the world's major powers, Iraq's neighbors and Iraqis themselves invested in a sustainable political settlement.

Fifteen months into the surge that President Bush ordered and Senator McCain embraced, we've gone from drowning to treading water. We are no closer to the President's stated goal of an Iraq that can defend itself, govern itself and sustain itself in peace. We're still spending \$3 billion every week and losing 30 to 40 American lives every month.

We can't keep treading water without exhausting ourselves and doing great damage to our other vital interests around the world. That's exactly what both the President and Senator McCain are asking us to do.

They can't tell us when, or even if, Iraqis will come together politically, which was the purpose of the surge in the first place. They can't tell us when, or even if, we will draw down below pre-surge levels. They can't tell us when, or even if, Iraq will be able to stand on its own two feet. They can't tell us when, or even if, this war will end.

Most Americans want this war to end. They want us to come together around a plan to leave Iraq without leaving chaos behind.

They're not defeatists. They're patriots who understand the national interest—and the great things Americans can achieve if we responsibly end a war that we should not have started.

I believe it is fully within our power to do that. Then, with our credibility restored, our alliances repaired and our freedom renewed, we will once again lead the world. We will once again address the hopes, not play to the fears, of our fellow Americans.

That is my hope for next November—and for the country we all love.

May God bless America and protect our troops.

TAX REFORM

Mr. VOINOVICH. Madam President, the time for a honest, national discussion of fundamental tax reform is long overdue. Each year, April 15 looms on the calendar as a day of reckoning for American taxpayers facing a laborious and needlessly stressful process. Since enacting the Tax Reform Act of 1986—legislation intended to simplify the filing process for taxpayers—more than 15,000 provisions have been added to the Internal Revenue Code.

The irony of our complex Tax Code is that in order to take advantage of all

the benefits and deductions for which they qualify, Americans have to spend a significant amount of money to pay someone or something to do their taxes for them—thus decreasing the value of their return. According to the President's Advisory Panel on Federal Tax Reform, only 13 percent of taxpayers are able to file without the help of either a tax preparer or computer software.

The Tax Foundation estimates that in 2005, individuals, businesses, and nonprofits spent an estimated 6 billion hours complying with the Federal income tax code, with an estimated compliance cost of more than \$265 billion. This amounts to imposing a 22-cent tax compliance surcharge for every dollar the income tax system collects.

Tinkering with the current Tax Code won't get the job done. Tinkering is what got us into this mess in the first place. We must enact fundamental tax reform—a complete overhaul of the system that would make the Tax Code simple, fair, transparent, and conducive to economic growth and private savings.

Tax reform is not just a matter of simply saving taxpayers time and effort. This is about saving taxpayers real money. Comprehensive tax reform could save Americans the \$265 billion in compliance costs. Now, that would be a real tax reduction that wouldn't cost the Treasury one dime.

A new tax system is also vitally important to job creation and economic growth. In addition to simplification for average families, we must address one of the biggest problems with the current code: it rewards moving production activity—and the good-paying jobs that accompany such activity—overseas. It taxes domestically produced goods heavily and taxes foreign-made goods lightly. We have the second highest corporate tax rate in the developed world, but we are near the bottom in corporate tax collections as a share of the economy. Such a system sounds absolutely perverse, but that is what we have in the United States.

Some of my colleagues will suggest that we can just increase marginal rates to raise the revenue we need. But in a competitive global economy, I can't understand why we would choose such a self-defeating approach. Higher marginal rates on an already-broken tax system would only discourage economic ingenuity and reduce U.S. competitiveness. Recent economic research concludes that in a global economy workers bear the brunt of higher corporate tax rates, through lower wages and fewer jobs.

The bottom line is Congress needs to take tax reform seriously. I am actively evaluating proposals that would simplify the Tax Code, save taxpayers billions of dollars, expand the economy, and most importantly, protect American jobs. I have already discussed the need for such legislation with many of my colleagues, and I know there is bipartisan support in the

Chamber for comprehensive and timely action.

We can start the process by enacting legislation to create a bipartisan commission to propose tax and entitlement reform legislation that Congress must vote on under fast-track procedures, such as my SAFE Commission Act or the Bipartisan Task Force for Responsible Fiscal Action that has been proposed by Senate Budget Committee chairman KENT CONRAD and ranking Republican JUDD GREGG. With or without such a commission, Congress and the next President must move forward on comprehensive tax reform that simplifies the code and creates jobs in the United States.

SUPREME COURT CONFIRMATION PROCESS

Mr. KENNEDY. Madam President, an editorial in Monday's New York Times called attention to a new academic study on the Supreme Court confirmation process. The study, "An Empirical Analysis of the Confirmation Hearings of the Justices of the Rehnquist Natural Court," was conducted by Professors Jason Czarnezki of the Marquette Law School, William Ford of the John Marshall Law School, and Lori Ringhand of the University of Kentucky College of Law, and it was published in the Spring 2007 issue of Constitutional Commentary. The study compares the statements made by nine Supreme Court nominees—Justices Rehnquist, Stevens, O'Connor, Scalia, Kennedy, Souter, Thomas, Ginsburg, and Breyer—at their confirmation hearings with their subsequent rulings on the Court to determine whether their statements as nominees on stare decisis, originalism, legislative history, and the rights of criminal defendants were consistent with their rulings as Justices.

The authors found that a large gap often exists between what nominees told the Senate Judiciary Committee and how they later ruled from the bench. For example, in their confirmation hearings, Justices Scalia and Thomas indicated a stronger commitment to stare decisis than most of their colleagues did, yet on the Court they were the Justices most likely to vote to overturn precedents. On none of the subjects was the correlation very strong between the testimony by the nominees at the Senate hearings and their rulings on the Court. The authors conclude that Senators have a better chance at obtaining useful information in confirmation hearings if they "focus their questions on specific issue areas rather than 'big picture' issues involving interpretative methods."

As the authors state, their results are far from definitive and are meant only to start a conversation. The evidence is certainly suggestive, however, and is consistent with what legal scholars have been saying for many years. Supreme Court nominees reveal very little substantive information at their